

# Cole & Associates, LLC

Certified Public Accountants

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July 23, 2019

Board of Directors  
Kingsley Creek Homeowners Association, Inc.

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will perform.

We will prepare, from information you provide, the appropriate federal and state income tax returns for your association for the tax year ended December 31, 2019. We will not audit, review or compile such information you provide for the preparation of your tax returns, nor shall we express an opinion or any other form of assurance on them. We will stand by the accuracy of the tax returns we prepare based on the information you supply.

Our engagement cannot be relied upon to disclose errors, fraud or illegal acts that may exist. We will inform the appropriate level of management, however, of any material errors that come to our attention and of any irregularities or illegal acts, including fraud or defalcations that may exist, unless they are clearly inconsequential.

Our fees for these services will be \$250 based on our estimated time requirement at our standard billing rate.

We shall be pleased to discuss this letter with you at any time. For your convenience in confirming these arrangements, we have enclosed a copy of this letter. If the foregoing is in accordance with your understanding, please sign the copy in the space provided and return it.

Very Truly Yours,



Cole & Associates, LLC  
Certified Public Accountants

ACCEPTED:

SIGNATURE Jennifer Erickson - on behalf of the BOD

TITLE LCAM

DATE 08.08.2019